

March 6, 1975

CLERK: Mr. President, I move for the introduction of the attached bill. Signed, Senator Luedtke. It is a bill introduced by the Judiciary Committee and signed by . . . A bill for an act to adopt the Uniform Act on Interstate Arbitration and Compromise of Death Taxes.

SPEAKER: Chair recognizes Senator Luedtke.

SENATOR LUEDTKE: Mr. President, I move the introduction of request number 592. Yesterday we had distributed and placed on your desks the Legislative Council Report #218, Volume 3, which was our inheritance tax determination for Nebraska inheritance tax interim study which was conducted last summer. The Judiciary Committee visited various places in the State of Nebraska. Had meetings here in Lincoln and came up with some 24 recommendations. Twenty-three are contained in a bill prepared for request number 594 and one of them is in request number 592, which is to put forth the Uniform Act on Interstate Compromise of Death Taxes. The purpose is to eliminate double taxation for inheritance tax on intangible property when there's two states or more involved. The way it is now the serious problem is that it depends upon the domicile of the individual. The Federal courts have no jurisdiction to settle these disputes so it becomes a matter of interstate cooperation. That's why the Uniform Act on Interstate Arbitration, which is what our committee came up with that as a solution, as most states are finding this is the solution. So we would request the introduction of the bill. This is . . . really the reason we didn't get these bills is that this requires some rather technical drafting which we only could get to when we had the bulk of bills out of the way. We waited until after the 10th legislative day to get them drafting these bills.

(President Whelan presiding)

PRESIDENT: Any further discussion? The question is shall request, of Senator Luedtke and the committee, request number 592 be granted for the purpose of introduction of a bill. Record your vote. There will only be one request to vote, and it's now. Please vote. Record Mr. Clerk.

CLERK: 30 ayes, 1 nay, 18 not voting.

Mr. President, I move for the introduction of the attached bill. Signed, Senator Luedtke. It's request 594. It's a bill for an act relating to inheritance tax. To provide a comprehensive revision of existing statutes.

PRESIDENT: Senator Luedtke, in order to save time there will be no request to vote this time. We've gone from three, to two, to one.

SENATOR LUEDTKE: This is 594 now which is the other bill which I just discussed with you as a result of our interim study on Nebraska inheritance taxation. This consists of 23 of the 24 recommendations which you have in the book which you had before you yesterday. Mainly, it deals with the matter of treating spouses as equal contributors to